

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Spencer-Owen Community Schools (6195)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$3,865,626	\$4,952,422	\$5,184,370	\$6,159,940	59%	24%	19%
	11200 Regular Programs; Middle/Junior High	\$1,816,810	\$1,493,091	\$1,611,318	\$1,857,969	2%	24%	15%
	11300 Regular Programs; High School	\$2,132,166	\$2,492,250	\$2,482,774	\$2,940,994	38%	18%	18%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$14,753	\$43,354	\$47,403	n/a	221%	9%
	11410 Vocational Education; Agriculture A	\$68,656	\$66,166	\$65,955	\$110,264	61%	67%	67%
	11460 Vocational Education; Occupational Home Economics	\$112,653	\$188,317	\$199,007	\$247,154	119%	31%	24%
	11590 Other Vocational Education Programs	\$0	\$107,538	\$46,253	\$67,777	n/a	-37%	47%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$22,116	\$10,957	\$14,848	n/a	-33%	36%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$540	\$0	n/a	n/a	-100%
	11910 Other Regular Programs; Competency Testing	\$28,387	\$9,485	\$10,000	\$0	-100%	-100%	-100%
	12100 2007 Account Code - Gifted and Talented	\$18,526	\$12,745	\$17,677	\$6,309	-66%	-50%	-64%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$22,165	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$170,041	\$590,363	\$609,637	\$726,507	327%	23%	19%
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$200,885	\$204,828	\$264,495	n/a	32%	29%
	12350 Physical Impairment; Homebound	\$1,953	\$1,144	\$870	\$2,160	11%	89%	148%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$32,470	\$86,006	\$74,650	\$101,762	213%	18%	36%
	12510 Culturally Different; Communication Disorders	\$100,923	\$86,959	\$110,589	\$138,710	37%	60%	25%
	12520 Culturally Different; Compensatory	\$30	\$0	\$0	\$0	-100%	n/a	n/a
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$137,346	\$0	\$0	\$0	-100%	n/a	n/a
	12610 Learning Disability	\$308,577	\$466,193	\$471,863	\$571,329	85%	23%	21%
	12710 Equal Opportunity At Risk	\$110,162	\$0	\$0	\$0	-100%	n/a	n/a
	12810 Special Education Preschool	\$43,482	\$190,740	\$146,334	\$165,775	281%	-13%	13%
	12900 Other Special Programs	\$12,442	\$9,716	\$7,607	\$5,117	-59%	-47%	-33%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$5,048	\$24,056	\$21,875	\$22,946	355%	-5%	5%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$23,309	\$20,229	\$17,762	n/a	-24%	-12%
	14100 Summer School Programs; Elementary	\$12,112	\$0	\$0	\$0	-100%	n/a	n/a
	14300 Summer School Programs; High School	\$47,055	\$0	\$0	\$8,773	-81%	n/a	n/a
	15100 Enrichment Programs; Non-Credit	\$25,815	\$49,033	\$38,907	\$43,908	70%	-10%	13%
	16100 Remediation Testing	\$116,283	\$25,374	\$24,875	\$32,259	-72%	27%	30%
	16200 Preventive Remediation	\$27,640	\$58,071	\$45,793	\$58,992	113%	2%	29%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$224,665	\$116,334	\$118,889	\$101,200	-55%	-13%	-15%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$104,615	\$226,240	\$272,754	\$277,260	165%	23%	2%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$260,656	\$384,614	\$324,392	\$400,099	53%	4%	23%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$14,264	\$1,686	\$0	n/a	-100%	-100%
	22220 Library/Media Services; School Library	\$181,190	\$154,270	\$172,750	\$153,766	-15%	0%	-11%
	22230 Library/Media Services; Audiovisual	\$5,105	\$2,816	\$1,611	\$2,452	-52%	-13%	52%
	22240 Library/Media Services; Educational Television	\$15,000	\$0	\$0	\$0	-100%	n/a	n/a
	22250 Library/Media Services; Computer Assisted Instruction Services	\$1,276	\$85,024	\$68,174	\$289,560	> 500%	241%	325%
	24100 Office of The Principal	\$662,968	\$1,190,344	\$1,210,625	\$1,464,735	121%	23%	21%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$18,578	\$16,576	\$24,308	n/a	31%	47%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$188,982	\$235,116	\$184,799	\$178,289	-6%	-24%	-4%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$15,520	\$17,671	\$54,442	\$10,142	-35%	-43%	-81%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$0	\$75,806	n/a	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$380,058	\$698,562	\$715,610	\$358,369	-6%	-49%	-50%
Student Academic Achievement Total		\$11,234,237	\$14,314,566	\$14,592,573	\$16,971,302	51%	19%	16%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$9,772	\$5,860	n/a	n/a	-40%
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$26,904	\$26,809	\$2,706	n/a	-90%	-90%
	21210 Guidance Services; Service Area Direction	\$308,182	\$336,337	\$297,855	\$323,055	5%	-4%	8%
	21220 Guidance Services; Counseling Services	\$1,832	\$5,660	\$5,289	\$5,797	216%	2%	10%
	21230 Guidance Services; Appraisal Services	\$2,797	\$1,644	\$0	\$0	-100%	-100%	n/a
	21340 Health Services; Nurse Services	\$25,803	\$49,951	\$44,113	\$54,104	110%	8%	23%
	21390 Health Services; Other Health Services	\$0	\$0	\$999	\$1,719	n/a	n/a	72%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$0	\$114	n/a	n/a	n/a
	22110 Improvement of Instruction; Service Area Direction	\$59,782	\$42,740	\$52,574	\$122,336	105%	186%	133%

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	22120 Improvement of Instruction; Instruction and Curriculum Development	\$17,517	\$178,448	\$141,172	\$61,489	251%	-66%	-56%
	22130 Improvement of Instruction; Instructional Staff Training	\$150	\$0	\$0	\$0	-100%	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$122,596	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$30,310	\$28,069	\$37,710	\$38,434	27%	37%	2%
	23210 Executive Administration; Office of The Superintendent	\$214,103	\$318,708	\$322,114	\$416,366	94%	31%	29%
	25750 Personnel Services; Health Services	\$300	\$0	\$0	\$0	-100%	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$2,966	\$0	\$190	\$0	-100%	n/a	-100%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$185,888	\$221,312	\$117,313	n/a	-37%	-47%
Student Instructional Support Total		\$663,742	\$1,174,348	\$1,159,908	\$1,271,890	92%	8%	10%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$15,571	\$25,528	\$11,448	\$17,189	10%	-33%	50%
	23160 Board of Education; Promotion Expenses	\$613	\$0	\$2,405	\$1,688	175%	n/a	-30%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$0	\$107,376	n/a	n/a	n/a
	25160 Fiscal Services; Financial Accounting	\$3,238	\$10,955	\$14,100	\$10,878	236%	-1%	-23%
	25191 Other Fiscal Services; Refund of Revenue	\$1,596	\$2,880	\$2,118	\$6,550	311%	127%	209%
	25400 Planning, Research, Development and Evaluation	\$11,975	\$8,638	\$21,143	\$13,020	9%	51%	-38%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$353,681	\$86,894	\$13,424	n/a	-96%	-85%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$30,202	\$68,091	\$69,867	\$36,209	20%	-47%	-48%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,029,754	\$2,056,734	\$2,120,903	\$2,455,069	138%	19%	16%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$2,091	\$15,805	\$23,606	\$32,715	> 500%	107%	39%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$140,202	\$133,321	\$130,674	\$143,263	2%	7%	10%
	26700 Operation and Maintenance of Plant Services; Insurance	\$134,658	\$181,435	\$170,275	\$154,762	15%	-15%	-9%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$119,921	\$303,111	\$375,782	\$509,887	325%	68%	36%
	27010 Student Transportation; Service Area Direction	\$72,932	\$78,141	\$77,271	\$117,876	62%	51%	53%
	27100 Student Transportation; Vehicle Operation	\$116,569	\$244,782	\$288,054	\$347,295	198%	42%	21%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$41,295	\$103,011	\$104,365	\$57,343	39%	-44%	-45%
	27400 Student Transportation; Purchase of School Buses	\$29,996	\$74,025	\$183,373	\$29,523	-2%	-60%	-84%
	27500 Student Transportation; Insurance on Buses	\$0	\$0	\$687	\$42	n/a	n/a	-94%
	27700 Student Transportation; Contracted Transportation Services	\$895,016	\$1,463,065	\$1,515,526	\$1,595,928	78%	9%	5%
	27900 Student Transportation; Other Student Transportation Services	\$92	\$29	\$0	\$0	-100%	-100%	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$288,571	\$363,548	\$358,316	\$426,354	48%	17%	19%
	31400 Food Services Operations; Food Purchases	\$342,895	\$526,819	\$584,794	\$627,520	83%	19%	7%
	33100 Community Service Operations; Direction of Community Services	\$21,202	\$1,376	\$654	\$903	-96%	-34%	38%
	33500 Welfare Activities Services	\$2,558	\$698	\$240	\$560	-78%	-20%	133%
	33910 High School Band Uniforms	\$0	\$0	\$4,132	\$2,515	n/a	n/a	-39%
	33930 Latch Key Kid Program	\$9,622	\$22,609	\$29,620	\$37,357	288%	65%	26%
	33940 Child Care Services	\$0	\$45,411	\$41,084	\$67,369	n/a	48%	64%
	33990 Other Community Services; Other	\$3,172	\$1,350	\$8,830	\$23,978	> 500%	> 500%	172%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$161,892	\$202,473	\$0	n/a	-100%	-100%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$63,900	\$95,891	\$67,080	n/a	5%	-30%
Overhead and Operational Total		\$3,313,740	\$6,310,833	\$6,524,524	\$6,903,672	108%	9%	6%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$69,985	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$111,744	\$0	\$0	\$0	-100%	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$756,311	\$2,580,979	\$1,138,170	\$1,087,485	44%	-58%	-4%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$5,500	\$52,315	\$15,299	n/a	178%	-71%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$239,927	\$345,519	\$150,687	\$103,638	-57%	-70%	-31%
	51100 Debt Services; Principal on Debt; Bonds	\$30,000	\$110,000	\$110,000	\$110,000	267%	0%	0%
	52100 Debt Services; Interest on Debt; Bonds	\$25,447	\$146,001	\$142,773	\$138,917	446%	-5%	-3%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,578,782	\$954,000	\$996,000	\$779,000	-51%	-18%	-22%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$280,500	n/a	n/a	n/a
	54100 2007 Account Code - Veterans' Memorial Fund	\$2,873	\$0	\$0	\$0	-100%	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$168,974	\$1,554,495	\$1,884,919	\$941,958	457%	-39%	-50%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$491,909	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$449,581	n/a	n/a	n/a

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Nonoperational Total		\$2,984,043	\$5,696,494	\$4,474,864	\$4,398,288	47%	-23%	-2%
prorated								
	26491 2007 Account Code - PERF	\$218,290	\$223,518	\$228,270	\$118,094	-46%	-47%	-48%
	26492 2007 Account Code - Social Security	\$838,741	\$1,090,721	\$1,107,627	\$533,246	-36%	-51%	-52%
	26493 2007 Account Code - Workmen's Compensation	\$0	\$90,251	\$89,160	\$7,356	n/a	-92%	-92%
	26494 2007 Account Code - Group Insurance	\$1,130,020	\$2,419,329	\$2,427,051	\$1,299,138	15%	-46%	-46%
	26496 2007 Account Code - Unemployment Compensation	\$13,993	\$21,383	\$23,287	\$9,323	-33%	-56%	-60%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$53,231	\$24,328	\$126,086	n/a	137%	418%
prorated Total		\$2,201,044	\$3,898,432	\$3,899,723	\$2,093,243	-5%	-46%	-46%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement	\$13,074,100	\$17,508,758	\$17,804,120	\$18,710,131	43%	7%	5%
Student Instructional Support	\$782,633	\$1,372,689	\$1,345,327	\$1,365,317	74%	-1%	1%
Overhead and Operational	\$3,556,030	\$6,816,732	\$7,027,281	\$7,164,659	101%	5%	2%
Nonoperational	\$2,984,043	\$5,696,494	\$4,474,864	\$4,398,288	47%	-23%	-2%
Grand Total	\$20,396,806	\$31,394,674	\$30,651,591	\$31,638,395	55%	1%	3%

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
64.1%	55.8%	58.1%	59.1%
3.8%	4.4%	4.4%	4.3%
17.4%	21.7%	22.9%	22.6%
14.6%	18.1%	14.6%	13.9%

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	67.9%	60.1%	62.5%	63.5%